

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA**

UNITED STATES OF AMERICA,	)	
	)	Case No. 7:21-cv-163-D
Plaintiff,	)	
	)	
v.	)	
	)	
P. E. HOOVER ENTERPRISES, INC., and	)	
PATRICK HOOVER	)	
	)	
Defendants.	)	
_____	)	


**CONSENT JUDGMENT**

Upon the *Joint Motion for Entry of Consent Judgment* filed by the United States of America and Defendants P.E. Hoover Enterprises, Inc. and Patrick Hoover, the Court hereby **ORDERS, ADJUDGES, and DECREES** that:

1. Pursuant to agreement by the parties and for good cause shown, the motion is **GRANTED.**
2. With respect to the claims made in Count 1 of the Amended Complaint, judgment is hereby entered in favor of the United States and against Defendant P.E. Hoover Enterprises, Inc. with respect to federal employment, unemployment, and income tax liabilities in the total amount of \$365,267.34 as of July 26, 2021, plus statutory additions that continue to accrue until paid in full.
3. With respect to the claims made in Count 2 of the Amended Complaint, judgment is hereby entered in favor of the United States and against Patrick Hoover, due to his failure to honor a levy served upon him, in the total amount of \$324,927.00, as of April 16, 2021, plus statutory additions that continue to accrue until paid in full.

4. The United States has valid and subsisting federal tax liens on all property and rights to property of Defendants, and such property includes the real property located at 1920 Princess Street, Wilmington, North Carolina 28405-5301 (the "Real Property").
5. The Clerk of Court is **DIRECTED** to close this case, subject to reopening if under a default of the settlement agreement the United States seeks to have a sale of the Real Property.
6. The Court shall retain jurisdiction to enforce this Consent Judgment.

SO ORDERED. This 28 day of July, 2022



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**JAMES C. DEVER III**  
United States District Judge